

Manufacturing Property Tax Return

WHAT'S NEW FOR MANUFACTURING PROPERTY TAX?

- More correspondence is available electronically through **MyDORWAY** for those who sign up to Go Green.
- Receive your notifications and letters faster through **MyDORWAY**. Visit dor.sc.gov/MyDORWAY to learn more.



Manage your tax accounts online for FREE!

MyDORWAY

Fast. Easy. Secure.

File Electronically

- Easily update your account information
- Stay up-to-date on your assessed value with real time notifications
- Quickly file with pre-filled schedules
- Receive immediate confirmation when your return is submitted and received

Why you should use MyDORWAY

- 24/7 account access
- Track your return history
- Automatic calculations reduce errors
- Stay organized with important correspondence and notices available online

Ready to sign up for MyDORWAY?

Visit MyDORWAY.dor.sc.gov to get started.

You'll need your FEIN or SSN, SID-Suffix, and a Letter ID.

Tutorials are available at dor.sc.gov/MyDORWAY.

Want more information about Manufacturing Property Tax?
Visit dor.sc.gov/manufacturing.



▶ SID Suffix _____ County _____

▶ Return Filing Status: (check one)

- 1 Initial
- 2 Annual
- 3 Amended
- 4 Final
- 5 Return due to change in accounting closing period

Owner name and mailing address (must be completed)

Save time & paper!

File online for free at MyDORWAY.dor.gov

Mail to:

SCDOR, Manufacturing Section Columbia, SC 29214-0302

Email to:

Manufacturing.Propertytax@dor.sc.gov

Check here if this is a new address

Section A: Account information

<p>1. FEIN _____ SSN _____</p> <p>3. Property location</p> <p>Street address _____</p> <p>City _____ State <u>SC</u> ZIP _____</p> <p>5. Contact person _____</p> <p>6. Contact phone _____</p> <p>7. Contact email _____</p> <p>8. Name used to file Income Tax return _____</p>	<p>2. Account Closing date _____ (MM/YYYY)</p> <p>Start up date _____ (MM/DD/YYYY)</p> <p>4. Type of ownership</p> <p><input type="checkbox"/> Sole proprietor (one owner)</p> <p><input type="checkbox"/> Partnership (two or more owners, other than LLP's)</p> <p><input type="checkbox"/> LLC/LLP filing as: <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Single Member</p> <p><input type="checkbox"/> South Carolina Corporation Date incorporated _____</p> <p><input type="checkbox"/> Foreign Corporation State and date incorporated _____</p> <p><input type="checkbox"/> Other (explain) _____</p>
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Section B: Names of Business Owner, General Partners, Officers, or Members (complete if box was checked above for Partnership or LLC)

FEIN/SSN	Name, title	Home address	% Ownership

Section C: Schedule Summary (Enter total gross cost below from Plant/Operation Schedules A through F, S and T.)

Schedule letter	Schedule number	Plant/Operation name	Total gross cost

***YOU MUST ATTACH ALL APPROPRIATE SCHEDULES**

▶ Additional Schedules (check if the following schedules are attached.)

- Schedule X: Improvement Schedule
- Schedule Z: Lease Schedule

See page 2 for the required signature and ownership changes.



Section D: Associated Leases: Schedule Z Required	

Section E: Ownership Changes	
See application for exemption below.	
<input type="checkbox"/> Facility sold to: _____	FEIN/SSN _____
Street address _____	
City _____	State _____ ZIP _____ Phone number (_____) _____
Date of sale _____	Contact person _____ Contact person email _____
<hr/>	
<input type="checkbox"/> Facility purchased from: _____	FEIN/SSN _____
Street address _____	
City _____	State _____ ZIP _____ Phone number (_____) _____
Date of sale _____	Contact person _____ Contact person email _____

Application for partial or five-year exemption and/or property value exemption
 When you file a PT-300 on time and with all relevant schedules, it is considered the application for the partial exemption under SC Code Sections 12-37-220(A)(7), (A)(8), (B)(32), (B)(34) and the property value exemption under SC Code Section 12-37-220(B)(52)(a).

Change In Ownership: If you purchase an existing facility, you must also get approval for exemption from the local county for a five-year partial exemption in accordance with SC Code Section 12-37-220(C). You must submit a PT-444, Manufacturers Exemptions Extended To Unrelated Purchaser, within three years of filing a PT-300 on time for the filing of an application for exemption. The PT-444 is available at dor.sc.gov/forms.

No Change In Ownership: Owners of existing facilities that have not been purchased within this reporting period are not required to obtain approval from the local county governing body.

Application for special assessment of warehousing (PT-465)
 To request a special assessment of warehousing, you must file a PT-465, Warehousing & Wholesale Distribution Facilities of Manufacturers, with the SCDOR by July 1 of the tax year for which you are requesting the special classification. See SC Code Section 12-43-220 (a)(4) and the PT-465 for qualifications and application procedures.

Section 12-54-44(B)(1) - A person who willfully attempts in any manner to evade or defeat a tax or property assessment imposed by a title administered by the department or the payment of that tax or property assessment, in addition to other penalties provided by law, is guilty of a felony and, upon conviction, must be fined not more than ten thousand dollars or imprisoned not more than five years, or both, together with the cost of prosecution.

Under penalty of law, I certify that this return, including any accompanying schedules and statements, is correct, true, and complete to the best of my knowledge.

Print taxpayer name

Taxpayer signature

Taxpayer email

Date _____ Phone number _____

Print preparer name (Not Company)

Preparer signature

Preparer email

Date _____ Phone number _____

All returns must be signed and dated by the preparer and the taxpayer or an officer of the company.